

# Preface

This volume in the “Series on International Tax Law” includes the master’s theses of the part-time students attending the 2021-23 class of the postgraduate LL.M. programme in International Tax Law at WU (Vienna University of Economics and Business). The general topic for this year is “Multilateral Cooperation in Tax Law”. Tax evasion and aggressive tax planning causing BEPS have been widely discussed topics among academics and tax policymakers over the past decades. Increasing globalization and digitalization have contributed to the intensification of this issue in recent years. At the same time, states continue to largely insist on their sovereignty in the area of tax law. However, due to their cross-border nature, issues related to BEPS are shared problems among the states and can typically not be solved by a single nation. Therefore, multilateral cooperation represents an option to build a bridge between the states’ demand for sovereignty and the problems caused by BEPS. In this regard, the OECD, the UN, and the EU play an important role in introducing international tax standards in an attempt to effectively address tax evasion and aggressive tax planning in many ways. Considering the necessity of multilateral cooperation, this volume aims to develop academic insights, provide practical guidance, and enable an in-depth analysis of the specific aspects of this topic.

Part 1 of this volume, titled “Multilateral Cooperation in Tax Law: Concept, Players and Relevance”, contains contributions that deal with a general overview of the understanding of multilateral cooperation not only specifically for the area of tax law but also in other areas of law. The reader also obtains an overview of the background that led to the need for multilateral cooperation. In addition, in this part, the different stakeholders that play a relevant role in multilateral cooperation such as state organizations, but also non-state organizations, and their interplay is discussed.

Part 2, titled “Multilateral Cooperation Initiatives of the OECD and UN”, consists of several chapters that focus on the most important developments on an international level. The chapters address traditional instruments in international tax law such as the OECD Model Treaty and the challenges in relation to multilateral cooperation due to its bilateral nature. Furthermore, the OECD BEPS initiatives resulting from the 2015 Action Plan are analyzed in the context of multilateral cooperation. The focus throughout is on questions such as input and output legitimacy especially against the backdrop of the developing countries’ limited opportunities for participation on the international playing field.

Part 3, titled “Multilateral Cooperation Initiatives of the EU”, deals specifically with current EU issues that take on significance from the perspective of the general topic. This part firstly deals with an overview of the legal framework of the

EU in the area of tax law and is concerned with competence questions due to the restrictive allocation of the same. Additionally, the influence of the OECD on the EU law making process and the increasing use of harmonizing measures instead of coordinating measures is discussed.

Last, in Part 4, titled “Specific Measures in Multilateral Cooperation”, the volume focuses on selected measures resulting from the need of multilateral cooperation. It provides the reader with an overview of the most relevant instruments such as mutual assistance and exchange of information, dispute resolution mechanisms, and measures in digitalized businesses. The chapters contained therein focus not only on a general description of these but also on an analysis with regard to possibilities for improvement and an outlook on future development opportunities.

Although, without a doubt, the complexity of these topics provided the students with a steep challenge, the students have risen to the occasion with an impressive academic compilation on this topic. It was our pleasure to provide them with the support they needed for completing their research endeavours. We thank all of the students for their commitment and congratulate them on the successful completion of their studies. In addition, we would like to express our sincere gratitude to the Linde Publishing House for the opportunity to publish this volume. Having Linde as a partner provides the professional cooperation needed to make a project such as this a success. Sincere thanks also to Ms Jenny Hill who contributed to the completion of this book by revising the master’s theses from a linguistic perspective. Finally, it should be mentioned that the opinions expressed in this book are personal opinions of the authors of each chapter and do not reflect the position of any organization to which the authors or editors are affiliated.

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